



Filing Period	Account No.	Name of Court
Beginning:	Due Date	
Ending:		

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no tax is due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 18 and mail to:

Tennessee Department of Revenue
 Andrew Jackson State Office Bldg.
 500 Deaderick Street
 Nashville, TN 37242

For more information, call our statewide number at 1-800-342-1003 or dial (615) 253-0600.

1. Read instructions before preparing this return.
2. Complete all information.
3. The Litigation Tax must be remitted from the first moneys collected on each case TCA 67-4-603(c).

	Column A Gross Tax	Column B Commission	Column C Net Tax
		Rate Amount Retained	(Gross Tax less commission)
1. Forfeited appearance bonds in felony cases	_____	X = \$ _____	\$ _____
2. Domestic and aggravated assault fines not to exceed \$200.....	_____	X = \$ _____	\$ _____
3. Sexual assault fines [TCA 40-24-108(a)(1)] .. X \$200.00 ..	_____	X = \$ _____	\$ _____
4. Order of protection penalties [TCA 36-3-610(b)] X \$50.00 ..	_____	X = \$ _____	\$ _____
5. Court-appointed attorney's administrative fee [TCA 40-14-103(b)(1)]	_____	X = \$ _____	\$ _____
6. Drug violations defined in PC 335 of 2003			
[TCA 16-22-109(c)] X \$5.00 ..	_____	X = \$ _____	\$ _____
7. Alcohol and Drug Addiction Treatment Fee			
[TCA 55-10-403(r)/55-10-401 DUI] X \$100.00 ..	_____	X = \$ _____	\$ _____
8. Blood Alcohol Testing (BAT) Fee			
[TCA 55-10-419(a)] X \$100.00 ..	_____	X = \$ _____	\$ _____
9. Adjustments & partial pays of driving while impaired under TCA 55-10-418			
(\$500 old cases, repealed 6/30/2003)	_____	X = \$ _____	\$ _____
10. Refunds of costs, fines, and forfeitures	_____	X = \$ _____	\$ _____
11. Municipal Training and Education fees			
(cases after March 1, 2005) X \$1.00 ..	_____	X = \$ _____	\$ _____
12. Collections for old cases as directed by TCA 40-24-105 less collection costs.....			\$ _____
13. Total gross fines and fees - Add lines 1-11 in Column A and Line 12.....			\$ _____
14. Net fines and fees - Add lines 1-11 of Column C and line 12			\$ _____
15. Credit - Enter outstanding credit from previous Department of Revenue notice(s)			\$ _____
16. Penalty - If filed late, add 5% of the tax (Line 13 minus Line 15) for each 30-day period, not to exceed 25%; minimum penalty is \$15.00			\$ _____
17. Interest - If filed late, compute interest at % per annum on the tax (Line 13 minus Line 15) from date due to date paid			\$ _____
18. Total remittance amount - If filed timely, subtract Line 15 from Line 14 and add Lines 16 and 17; if filed late, subtract Line 15			
from Line 13 and add Lines 16 and 17			\$ _____

SIGN 

Date _____

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga

(423) 634-6266
Suite 350
State Office Building
540 McCallie Avenue

Jackson

(731) 423-5747
Suite 340
Lowell Thomas Building
225 Martin Luther King Blvd.

Johnson City

(423) 854-5321
204 High Point Drive

Knoxville

(865) 594-6100
Room 606
State Office Building
531 Henley Street

Memphis

(901) 213-1400
3150 Appling Road
Bartlett, TN

Nashville

(615) 253-0600
3rd Floor
Andrew Jackson Building
500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600

www.tennessee.gov/revenue

LITIGATION FINES AND FEES RETURN - INSTRUCTIONS

NOTE: For lines with a blank space preceding a multiplication sign (X) and a specified tax rate occurring before the space for the total amount due in Column A, enter the number of applicable cases in the blank space and multiply the number of cases entered by the indicated fee amount. Enter that result in Column A. Multiply the amount in Column A by the rate of commission in Column B. Enter this result in the "Amount Retained" section of Column B. Then subtract the commission on the "Amount Retained" line from the amount in Column A and enter the result in Column C, "Net Tax".

- Line 1: Enter the total amount of all forfeited appearance bonds in felony cases. [Tenn. Code Ann. Section 40-24-107(d)]
- Line 2: Enter the total amount of convictions of assault, aggravated assault, and domestic assault that do not exceed \$200. [Tenn. Code Ann. Section 39-13-101(b)(2)]
- Line 3: Enter the number of convictions for sexual offenses as defined in Tenn. Code Ann. Section 40-24-108(b)(2) and multiply that number by the current rate. [Tenn. Code Ann. Section 40-24-108(a)(1)]
- Line 4: Enter the number of assessments against any person who violates an order of protection or a court-approved consent agreement and multiply that number by the current rate. [Tenn. Code Ann. Section 36-3-610(b)]
- Line 5: Enter the total collections for attorney administrative fees for children appointed court-ordered attorneys during the reporting period. [Tenn. Code Ann. Section 40-14-103(b)(1)]
- Line 6: Enter the number of drug violations as defined in Public Chapter 335 of the Acts of 2003 and multiply that number by the current rate. This is the first \$5 of the \$75 assessment by clerks of all general sessions, circuit, and criminal courts made against persons who are found guilty, who enter a guilty plea, or who plead nolo contendere to charges under the Drug Court Treatment Act of 2003. [Tenn. Code Ann. Sections 16-22-109(c)]
- Line 7: Enter the number of alcohol and drug addiction treatment assessments for violations of driving under the influence as defined in Tenn. Code Ann. Section 55-10-401 and multiply that number by the current rate. [Tenn. Code Ann. Sections 55-10-403(r)]
- Line 8: Enter the number of blood alcohol testing fees under Tenn. Code Ann. Section 55-10-419(a) and multiply by the current rate.
- Line 9: Enter adjustments or partial pays of driving-while-impaired convictions under Tenn. Code Ann. Section 55-10-418. The fee for cases prior to the July 1, 2003 effective date of the repeal of this offense was \$500.
- Line 10: Enter the total amount of refunds of costs, fines, or forfeitures, such as refunds of state-paid witness fees, etc., for all cases in all courts.
- Line 11: Enter the number of municipal court cases after March 1, 2005 and multiply by the current rate. [Tenn. Code Ann. Section 16-18-304]
- Line 12: Enter the collections for old cases as directed by Tenn. Code Ann. Section 40-24-105 less collection costs.
- Line 13: Calculate the gross amount of fines and fees due by adding Lines 1 through 11 in Column A and Line 12.
- Line 14: Calculate the net amount of fines and fees due by adding Lines 1 through 11 in Column C and Line 12.
- Line 15: Enter any outstanding credits shown on previously received notices from the Department of Revenue.
- Line 16: Compute any penalty due for filing the return late. Add 5% of the total fines, fees, and penalties reported on Line 13 minus outstanding credit reported on Line 15 for each 30-day period for which the return is delinquent, not to exceed 25%. The minimum penalty is \$15.
- Line 17: If the return is filed late, compute the interest due at the current interest rate indicated on the gross tax reported on Line 13 minus outstanding credit reported on Line 15 from the due date to the date paid.
- Line 18: Compute the total remittance amount due. If filed timely, subtract Line 15 from Line 14 and add Lines 16 and 17. If filed late, subtract Line 15 from Line 13 and add Lines 16 and 17.

Note: The Litigation Fees Return must be completed and submitted each month, even if there are no fines and fees collections to report.